

ORIGINAL

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FILED IN THE
UNITED STATES DISTRICT COURT
DISTRICT OF HAWAII

DEC 22 2008

at 1 o'clock and init.
SUE BEITIA, CLERK

United States District Court for the
District of Hawaii

United States of America)
)
Plaintiff,) Civil Action No. CV08-00493 SOM KSC
)
vs.)
) ANSWER TO COMPLAINT
Michael W. Flaherty)
Margaret Lee Rona Flaherty,)
Bank of Hawaii, the State of)
Hawaii, Department of Taxation)
)
Defendants)
)

**ANSWER TO COMPLAINT
(Jury trial demanded)**

Comes now Separate Defendant Michael Flaherty and for his answer to complaint states:

1. Defendant denies the allegations contained in paragraph 1. There are no assessments upon which the United States has assessed the amounts claimed in this lawsuit. The government seeks to manufacture claims vastly in excess of the amounts actually assessed, and will stonewall and cover up the fraud perpetrated by this lawsuit. If this is not the absolute truth, the government should produce copies of the assessments they seek to reduce to judgment, whereupon Defendant Michael Flaherty will most humbly apologize and seek forgiveness and ask for 30 days to get the money and pay the taxes so assessed.

2. Defendant is without knowledge and information sufficient to form a belief as to the allegations contained in paragraph 2, and therefore deny same and demand strict proof of these alleged facts.

3. Defendant denies paragraph 3.

4. Defendant admits venue but denies the remainder of paragraph 4.

5. Defendant admits that he has an ownership interest in certain property. He is without knowledge as to the remainder of paragraphs 5 and 6 and demands strict proof.

6. Defendant admits paragraphs 7, 8, and 9.

7. Defendant denies paragraph 11. Defendant requests copies of the assessments, which aren't likely to be forthcoming since they would expose the fraud of the government in trying to collect more than the amounts actually assessed whereupon private profiteers will pocket the difference between the amount actually assessed and the amount confiscated from the Defendant. If this is not the absolute gospel truth, the government should produce copies of the assessments they seek to reduce to judgment, whereupon Defendant Michael Flaherty will most humbly apologize and seek forgiveness and ask for 30 days to get the money and pay the taxes so assessed. If the accusations against the government are in fact the truth, it can be assumed that the government will tender hearsay by a professional liar who will testify falsely as to the existence of assessments and/or the amounts assessed, and the government will furthermore likely hide the identity of its straw witness, if in fact the person purporting to sign the hearsay actually exists at all.

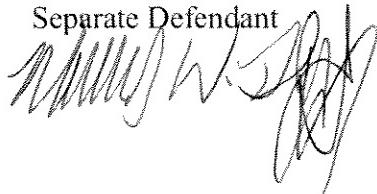
8. Defendant denies paragraph 13, 14, 16, 17, 18, and 19, and demands strict proof of each such allegation.

9. Defendant admits paragraph 20, 21, 22, and 23.
10. Defendant denies paragraphs 24, 25, 26, and 27.
11. Defendant denies all paragraphs and other parts of the complaint to the extent that same are not either admitted or denied herein, and denies that the government is entitled to any relief whatsoever.
12. Defendant pleads affirmatively the defenses of homestead, spousal support and related rights, payment, limitations, failure to comply with administrative requirements including but not limited to the requirement of an assessment in compliance with regulations promulgated by the Secretary of the treasury and failure to comply with the Paperwork Reduction Acts of 1980 and 1995, failure to verify the existence of any debt, estoppel, laches, and waiver.
13. Defendant reserves the right to amend this Answer, to assert additional defenses affirmative or otherwise, and file cross or counterclaims should further discovery so warrant.
14. This matter constituting a claim for more than \$20, Defendant requests and demands a **JURY TRIAL.**

WHEREFORE, PREMISES CONSIDERED, Defendant prays this Court dismiss the Plaintiff's Complaint with prejudice, for costs and attorney's fees, and for all other relief to which he may show himself entitled, whether or not specifically prayed.

Respectfully submitted,

Michael Flaherty,
Separate Defendant



/s/ Michael Flaherty
PO Box 1308
Kapaau, HI, 96755
808-994-1004 phone

CERTIFICATE OF SERVICE

I, Michael Flaherty, certify by my signature above that a copy of the foregoing was delivered by first class mail this December 19, 2008 to:

Jeremy N. Hendon
US Department of Justice - Tax Division
PO Box 683
Ben Franklin Station
Washington, DC 20044-0683
Email: Jeremy.Hendon@usdoj.gov